

CHAPTER NO. 454

SENATE BILL NO. 1475

By Dixon

Substituted for: House Bill No. 1283

By Sherry Jones, Garrett

AN ACT To amend Tennessee Code Annotated, Title 7; Title 12; Title 30; Title 57 and Title 67, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 7-64-103, is amended by deleting the first sentence in subsection (a) and substituting instead the following:

Applications for deferral of real property taxes shall be made annually on or before March 1 of each year unless a later date for applications is provided by resolution of the legislative body of the county or municipality authorizing the program.

SECTION 2. Tennessee Code Annotated, Section 7-64-106, is amended by deleting the words "by August 1 of the year to which the application for deferral of real property taxes applies" and by substituting instead the following:

within forty-five (45) days of the date written notice is sent of the action which is the subject of the appeal.

SECTION 3. Tennessee Code Annotated, Section 7-64-208, is amended by deleting the words "by August 1 of the year to which the application for deferral of real property taxes applies" and by substituting instead the following:

within forty-five (45) days of the date written notice is sent of the action which is the subject of the appeal.

SECTION 4. Tennessee Code Annotated, Section 7-64-212, is amended by deleting the first sentence and substituting instead the following:

Applications for deferral of real property taxes shall be made annually on or before March 1 of each year unless a later date for applications is provided by resolution of the legislative body of the county or municipality authorizing the program.

SECTION 5. Tennessee Code Annotated, Section 67-4-602, is amended by deleting the language "in all criminal cases" wherever it appears and by substituting instead the language "on all criminal charges, upon conviction or by order,".

SECTION 6. Tennessee Code Annotated, Section 67-4-602(a), is amended by adding the following sentence:

Provided, however, that such privilege tax shall be in addition to the privilege tax provided for general sessions court if the city court is exercising concurrent jurisdiction with general sessions court.

SECTION 7. Tennessee Code Annotated, Section 67-4-602(b), is amended by deleting the language "except criminal cases instituted in any city court" in the first and second sentences and by substituting instead the language "except criminal charges in any city court unless such court is exercising concurrent jurisdiction with general sessions court".

SECTION 8. Tennessee Code Annotated, Section 67-4-602(h), is amended by deleting the word "case" and by substituting the word "charge".

SECTION 9. This act shall take effect upon becoming law, the public welfare requiring it.

PASSED: July 12, 2001




JOHN S. WILDER
SPEAKER OF THE SENATE



JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 24th day of July 2001



DON SUNDQUIST, GOVERNOR